REPORT

OF THE

ADVISORY COMMITTEE

Town of Southborough
Massachusetts

For the Year 1924



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The Advisory Committee of the Town of Southborough respectfully submits its report to the citizens of the Town for the year 1924, with its recommendations upon the various financial matters to be voted on at the Annual Town Meeting. The Committee realizes in view of the large amount of ground it has to cover. the limited time at its disposal and the limited information that it can get on some items, that it can do no more than make a general survey of the estimated expenditure of each department. In the present year it has fully discussed with the various heads of departments and committees the estimates which they have submitted. In many instances members of the Advisory Committee have made a personal examination of the premises involved and its recommendations are based upon the conclusions it arrived at after full discussion and hearing. It has gone into many things that could not be taken up in detail by the Town at the Town Meeting.

On articles of the Town Warrant the following recommendations are made:

Article 3. To raise and appropriate such sums of money as may be necessary for the Town's use and to pass any vote in respect to the same.

Under this heading all ordinary appropriations for the government of the Town are made. Where there is an article in the Town Warrant, which calls for additional appropriations, the subject is discussed under that Article and not in Article 3.

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No. Gen	Department eral Government	Appropriated	Expended 1923		Appropriation Recommended 1924
1.	Advisory Committee	\$100.00	\$81.00	\$100.0	0 \$100.00
2.	Selectmen	400.00	366.23	400.0	0 400.00
3.	Town Accountant	250.00	217.23	250.00	0 250.00
4.	Treasurer	350.00	328.83	350.0	0 350.00
5.	Collector	500.00	478.77	500.0	0 500.00
6.	Assessors	750.00	726.44	975.0	0 975.00
7.	Law	850.00	861.88	750.0	0 750.00
8	Town Clerk	325.00	358.63	325.0	0 325.00
9.	Election and Registration	225.00	268.33	650.0	0 650.00
10.	Town Hall				•
	Maintenance	1,000.00	1,438.47	1,000.0	0 1,000.00
	Repairs	300.00	300.00	1,000.0	0 400.00
	Increased Insurance			400.0	0 400.00
	Free light and service to movies.		•	300.0	0 Nothing
11.	Fayville Hall, care and repairs	350.00	456.30	450.0	0 450.00
12.	Common and Town Hall grounds	325.00	238.65	250.0	0 250.00
13.	Totals	5,725.00	6,120.76	7,700.00	0 6,800.00

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Pro	tection of Property		•			
14.	Police	2,000.00	1,321.71	2,000.00	650.00	
15.	Fire Department					
	Maintenance	1,196.00	863.76	1,338.00	1,288.00	
	Equipment	8,910.00	9,476.67	4,150.00	1,250.00	
•	Repairs	ς .		1,600.00	1,600.00	
	Salaries	1,360.00	1,252.37	1,695.00	1,500.00	
16.	Sealer of Weights and Measures	200.00	196,35	200.00	200.00	
17.	Forest Fires		257.75	250.00	250.00	
18.	Tree Warden	3,500.00	3,525.17	3,500.00	3,500.00	
	Motor log saw			200.00	200.00	
19.	Totals	17,166.00	16,893.78	14,933.00	10,438.00	
Hea	lth Department			•		•
20.	Board of Health	500.00	505.00	500.00	500.00	
21.	Inspector of Animals	100.00	100.00	100.00	100.00	
22.	Totals	600.00	605.00	600.00	600.00	
23.	Highways		•	œ .		
	General repairs	10,000.00	9,624.07	10,000.00	10,000.00	
	Street Oil	2,000.00	2,789.86	4,000.00	3,500.00	
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i		0.500.00	. 100.00	Mana		,	•
	Snow Removal	2,500.00	2,192.90	None 600.00	500.00 [,] 600.00		
24.	Repair Bridges Street Lights	5,579.75	5,575.36	5,579.75	5,579.75	•	
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25.	Totals	20,079.75	20,182.19	20,179.75	20,179.75	•	
Char	rities and Benefits						·
26.	Poor Department	2,500.00	1,784.34	2,000.00	2,000.00		. 0
27 .	State Aid	350.00	176.00	200.00	200.00		
28.	Totals	2,850.00	1,960.34	2,200.00	2,200.00	•	
Educ	cation, Insurance and Library					o	•
29.	Schools	34,019.00	33,279.65	41,745.00	38,895.00		
30.	Truant Support:	150.00	Nothing	Nothing	Nothing		
31.	Trade Tuition	500.00	338.87	400.00	350.00		
32.	School Insurance	100.00	70.41	578.19	578.19	•	
33.	Library	1,800.00	1,801.38	1,700.00	1,700.00		
34.	Totals	36,569.00	35,490.31	44,423.19	41,523.19		
Uncl	lassified	•	·			·	
35.	Reserve Fund	3,000.00	1,249.31	3,000.00	3,000.00		
36.	Liability Insurance	350.00	356.28	356.28	356.28		

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37.	General Town Insurance		9	222.65	222.65	
38.	Playgrounds	80.00	80.00	50.00	Nothing	
39.	Memorial Day	100.00	100.00	100.00	100.00	
40.	G. A. R. Relief	. 50.00		50.00	50.00	
41.	Town Reports	375.00	334.70	375.00	350.00	
42 .	Grading Fayville T. Hall Gr'nds			150.00	150.00	
43.	Cemeteries	2,000.00	2,119.39	2,200.00	2,200.00	
44.	Totals	5,955.00	4,239.68	6,503.93	6,428.93	
Inde	ebtedness			. 1		
45.	Interest on Debt	375.00	636.54	244.75	244.75	
46.	Debt Retirement	4,500.00	4,500.00	4,400.00	4,400.00	
47.	Interest on Temporary Loan	500.00	486.52	600.00	600.00	
48.	Totals	5,375.00	5,623.06	5,244.75	5,244.75	
49.	Grand Totals	\$94,319.75	\$91,115.12	\$101,784.62	\$93,414.62	

EXPLANATION OF ITEMS CALLING FOR INCREASED APPROPRIATION

Item 6. The Assessors require more money for the current year, on account of the printing of their record, which takes place every three years.

Item 9. Owing to the National and State elections taking place in the Fall, a larger appropriation is need-

ed for this purpose for this year.

Item 10. The Town House Committee recommended the appropriation of \$1,000. for repairs of the Town Hall, made up as follows:

Ordinary repairs		\$300.00
New floor in Town Hall		600.00
Screens on Town Hall		100.00
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Total \$1,000.00

It is recommended that \$400 be appropriated, \$300 for general repairs and \$100 for screens.

Your Committee examined the floor of the Town Hall and came to the conclusion that a new floor was not needed.

The Town House Committee, through Albert E. Hutt, desires an additional appropriation of \$300, to give free light and janitor service to the movies. It seemed to your Committee it was not the duty of the Town to furnish this. There is a strong probability that such action would be illegal.

The Town Hall, at the present time, is insured for, \$19,000. The Town House Committee recommends that this insurance be increased and it is recommended that it should be increased to \$50,000. The approximate cost for a year for this insurance is in the neighborhood of \$400, but the method and various rates of insurance should be carefully looked into in placing the policy for the additional amount. It is also recom-

mended that the insurance policies of the Town be looked into generally, by the Selectmen, with a view of obtaining cheaper rates, under a blanket policy for all buildings, than under separate policies.

Item 14. It is recommended that the service of the policeman in the Town be discontinued. A sum of \$450 is recommended to pay him for his services to date. The balance of the appropriation recommended is the regular appropriation for Town Constables.

Item 15. Fire Department Maintenance. The Chief of the Fire Department has recommended the expenditure of \$4,150, for new equipment made up as follows:

ture of \$4,150, for new equipment made	up	as follows:
2 cisterns (Fayville and Southville)		\$2,400.00
1,000 feet of hose		1,000.00
One hydrant (Fayville)		300.00
3 fire alarm boxes		750.00

Total \$4,150.00

Your Committee recommends the appropriation of \$1,250, \$1,000 to purchase 1,000 feet of hose and \$250 to install one fire alarm box, to be placed at the Southborough Drug Store. The fact that Fayville is seriously contemplating installing a water supply system leads your Committee to the conclusion that it would be advisable not to install a hydrant and cistern there at the present time.

In respect to the cistern at Southville, there is no place where such a cistern could be installed where it would benefit more than a few houses. In view of the condition of the Town budget this year it was thought advisable to postpone the construction of this cistern for the present.

The Chief of the Fire Department asked for an increase of over \$300 in salaries, desiring to increase the

force and to increase his own pay. It is recommended that the sum of \$1,500 be appropriated for salaries of the Town Fire Department. This will be sufficient to increase the pay of the Chief, and provide for some additional members, although not for all requested.

Item 18. Motor log saw. The Tree Warden desires to purchase a motor log saw at the cost of \$200 and the Committee recommends that \$200 be appropriated for this purpose. This saw should effect a great saving of labor and if hired out by the Town should pay for itself in a short time.

Item 23. Highways. The Highway Surveyor reports that he has not had a sufficient appropriation to buy the quality and quantity of oil necessary to do a good job on the streets. He has asked for an appropriation of \$4,000 for this purpose. It is recommended that the sum of \$3,500 be appropriated.

It is also reported that the bridges over the Boston & Worcester tracks at the Cordaville and Middle Roads are in need of repair. As this is something that the Town can not afford to take chances with, your Committee recommends the appropriation of \$600 for this purpose. The matter of appropriation for the construction of the Cordaville Road is considered under Article 9 in the Warrant.

Item 29. Schools. The estimate and appropriations for the use of the schools has been steadily mounting each year. This year the School Committee has recommended the appropriation of \$41,745. So that the Town may see how this increase is arrived at a comparison of the estimates for 1923 and 1924 is set forth below:

1923 Comparison of School Figures 1924 \$1,612 Administration \$1,685

17,690	Teachers	19,550
2,000	Special Teachers	2,700
1,400	Books and Supplies	2,000
3,812	Transportation	4,290
2,520	Janitors	3,170
2,275	Fuel and Electric Current	2,400
710	Health	800
200	New Equipment	1,875
500	General Repairs	1,280
400 ·	Other Expense	1,315
10 0	Telephone	· 60
	Insurance	620
\$33,219		\$41.745

It is to be noted that every estimate is increased with the exception of the telephone. Your Committee has made various cuts in the appropriation recommended by the School Committee. These are: It is recommended that manual training be discontinued. The School Committee, as last year, are unanimous on this point and your Committee are also of the same opinion. Apparently the greatest argument in its favor is that it is part of the curriculum of St. Mark's School. This question should be considered upon its merits. The School Committee reports that it is used by the school children. for the purpose of evading their regular studies and it is doubtful if they are acquiring any practical training the use of tools. It is to be noted that St. Mark's chool carries on its manual training during outside hours and not during school hours. To discontinue this would effect a reduction of \$1,500.

The School Committee have recommended that an assistant janitor be hired at Peters High School, recommending an appropriation of \$500 for this purpose. Your Committee recommends that such an assistant be

hired for 20 weeks in the winter, at \$20 a week, i. e. at a cost of \$400, instead of \$500; and that this assistant be under the direction of and responsible to the present janitor.

The School Committee has asked for the sum of \$500 for emergencies. It should be a matter of Town Policy that if the School Committee wants anything for any particular purpose they should ask for it and not include in their estimates a catch-all, which they can use for any purpose they desire. The appropriation, therefore, of this \$500 is not recommended.

Your Committee has ascertained that the figures submitted by the School Committee for the purchase of school seats is excessive. It is recommended that these new seats for the third and fourth grades and for the High School be purchased. They can, however, be purchased for \$150 less than the figure submitted by the School Committee.

The School Committee has included an item of \$200, entitled "Miscellaneous," in their estimates of general repairs. Your Committee believes that the School Committee should state exactly what they desire in asking for appropriations and that the same principle applies to this that applies to their request for an emergency appropriation.

It is recommended that the sum of \$350, included in the School Committee's estimate, for chimney caps the South Union School, be not appropriated.

These cuts reduced the School Committee's estimates to \$38,895 and it is recommended that this sum be appropriated for the school in 1924. This includes the sum of \$620 to insure the school children from injury while being carried to and from their homes to the school. While it is believed that the Town is not legally

liable for injury to a child while being carried to school by an independent contractor, if the Town leaves this insurance to the carriers there is the question whether the child would be fully protected. If the Town forced the contractors to take out this insurance, this would undoubtedly result in an increase in the transportation that would equal the amount of the insurance. If such a policy is taken out by the Town it should be done under the advice of the Legal Department to make certain that the Town is fully covered.

Most of the Items from Item 35 to 49 are fixed charges, which can not be altered one way or the other and your Committee has nothing to report upon them.

Other Articles in Warrant

Article 5. To see what disposition the Town will make of the money obtained from the Licensing of Dogs.

It is recommended that this article be referred to Mr. Charles E. Bagley, Town Accountant, for his recommendation.

Article 6. Memorial Day Appropriation. \$100 is the regular appropriation and is recommended under Item 40, above.

Article 7. G. A. R. Relief. \$50 is the regular appropriation and is recommended under Item 41, above.

Article 8. It is recommended that the Town do not purchase a road roller and motor dump cart for the Highway Department or appropriate any money therefor. The Highway Surveyor reports that he was able to hire a steam roller for the year 1923 for the sum of \$600, or about \$10 per day, including repairs. The cost of a steam roller is estimated at \$6,250. The interest and depreciation per year on this alone would

amount to more than \$600 a year. Whether the Town hires or buys a steam roller, they would have to employ an engineer to run it. Under the present arrangement the Town is able to obtain the use of a steam roller for as long a period as it desires for a lesser amount than it would have to pay for current charges on a purchased steam roller, without taking into consideration the heavy initial cost. In addition to this, the budget of the Town is going to be extremely heavy for the present year and it is earnestly recommended that no expenditures be made other than those that are absolutely necessary.

Article 9. To see whether the Town will vote to expend a sum of money sufficient for the rebuilding of Cordaville Road, from Turnpike Road to Cordaville, Station, and raise and appropriate money for the same or do or act thereon.

It is recommended that the sum of \$10,000 be appropriated for the construction of a permanent highway with a rock foundation on Cordaville Road, beginning at the corner of Woodland Road and running north as far as is possible with the above appropriation; to be built under the direction of the Permanent Committee on Roads; the appropriation of the sum of \$1,000 is also recommended to be used to repair the balance of Cordaville Road north to the turnpike, not covered by the above recommendation.

There is no question but what the Cordaville Road, from the turnpike to Cordaville, is in very poor shape and needs attention of some sort. The citizens of Southville and Cordaville desire permanent construction rather than a temporary surfacing. For the last two years the Town has adopted a policy of spending about \$5,000 a year on the repair of various Town roads, principally the Marlboro Road, by Deerfoot

Dairy and by St. Mark's School, to the Marlboro line. It appears from the condition of these roads at the present time that this policy has not been a great success. The surface of the road repaired has rapidly deteriorated and holes and rocks appeared. It is submitted that it would be the best policy for the Town hereafter when spending large amounts of money for the construction or repair of roads to spend it on permanent construction for short distances rather than temporary repairs spread over longer distances, and that constructive, forward looking plans be adopted for the construction of some piece of permanent highway each year.

The attention of the Town is called to the condition of Parkerville Road, south of the Boston & Worcester bridge. This piece of road was constructed by digging up the old highway to a depth of 11/2 to 2 feet and filling it in with ordinary field stone. Smaller stones from nearby pits were spread near the top and the whole then covered with gravel. No road in Town has withstood wear and tear better than this road and it is safe to say that no road in Town has received so little attention since it was built. The Advisory Committee in recommending the appropriation of \$10,000 for permanent construction on the Cordaville Road had in mind the construction of this piece of road, on Parkerville Road, and recommends that the new construction of Cordaville Road be along the same lines. It is not necessary that this new construction be of Macadam if there is a proper foundation, as there is not a great deal of heavy trucking over the Cordaville Road. Your Committee believes that the construction of this road should be in the hands of an independent contractor, employed and supervised by the Permanent Committee on Roads, and employing as far as possible Town labor.

It is believed that \$10,000 should cover half the distance from Woodland Road to the turnpike. The remainder of the road needs temporary repairs and it is for this purpose that the appropriation of \$1,000 is specially recommended. No new construction at this time is needed between Woodland Road and Cordaville Depot, as this stretch of road is in fairly good shape.

Article 10. To see whether the Town will vote to install lights on Cordaville Road, from Main Street to Woodland Road, or take any action in regard to street lights.

The appropriation of \$250 is recommended for maintenance of lights from the Boston & Worcester car tracks to Woodland Road. The Electric Light Company will install the lights and poles free and the above appropriation is for the maintenance only. This is a fairly well settled piece of road and should be lighted. North of the Boston & Worcester tracks there is no house until within 100 yards of the Main Street of Southborough, and this stretch of road is not used to any extent by pedestrians. No recommendation for an appropriation was made for light, along this stretch, for that reason.

Article 12. To see whether the Town will raise and appropriate the sum of \$285 to install a beacon light in Southborough Village, at the corner of Main and Newton Streets, or do or act thereon. It is recommended that the sum of \$287 be appropriated for this purpose. The citizens of the Town have had a chance to see how this light works. This corner has proved to be very dangerous and has been the scene of many accidents and near accidents. This beacon light will make automobilists swing wide around the corner and it is hoped will prevent such accidents.

Article 13. To see whether the Town will expend a sum of money to increase the water supply in South Union School and to raise and appropriate money for same or do or act thereon.

It is recommended that no appropriation be made for this purpose in the present year. To increase the water supply in the South Union School it would be necessary to run a pipe line across the highway nearly down to the railroad tracks, then sink a well and move the present pump house down there. The present water supply, under the careful supervision of Mr. Kelley, has proved adequate even in the severe drought which occurred last summer and fall, although there was not at all times all the water that could be desired. It is submitted that the present year is not the right time to go to large expense to install a water supply that is not a necessity.

Article 15. To see whether the Town will raise and appropriate the sum of \$41.30, to pay for repairing the house damaged by a fallen tree and belonging to James McMahon, on Southville Road or do or act thereon.

It is recommended that the Legal Department of the Town report whether or not the Town is liable for the above amount, and if it is reported that the Town is liable, it is recommended that the above amount be appropriated.

Article 16. To see whether the Town will vote to repair sidewalks on Oak Hill, in Cordaville and Southville, and raise and appropriate money therefor or pass any vote respecting the same.

It is recommended that the sum of \$500 be appropriated for this purpose. The Highway Surveyor reports that the sidewalks in the respective places mentioned above can be adequately repaired for this amount. It is reported that the present condition of the sidewalks is very unsatisfactory.

Article 17. To see whether the Town will vote to build a sidewalk from the Catholic Church to Stone's Corner and raise and appropriate money for the same or do or act thereon.

It is recommended that the sum of \$750 be appropriated for this purpose.

Article 18. To see if the Town will vote to accept and adopt the report of the Selectmen on the widening of Newton Street, near its junction with Main Street, and appropriate a sum of money therefor or do or act thereon.

It is recommended that the sum of \$1,000 be appropriated for this purpose, but that this should be all that the officers of the Town should be authorized to expend for this purpose.

Article 21. To see if the Town will raise and appropriate a sum of money not to exceed \$200 for repairs on Woodbury Road.

It is recommended that no appropriation be made for this purpose. This road is a wood road, leading off Woodland Road, near its junction with Cordaville Road, to the left facing south. It is doubtful if it is a Town Way, and whatever may be the situation, it is never used, except by one person, who lives about 200 yards in from Woodland Road.

Article 22. To see if the Town will raise and appropriate a sum of money for the purpose of providing power for the operation of a stone crusher now the property of the Town or do or act thereon.

It is recommended that no appropriation be made for this purpose. The Town passed upon this question at the Town Meeting last year and rejected it.

Article 23. To see if the Town will raise and appropriate the sum of \$100 for fire fighting equipment, needed by the Forest Warden or do or act thereon.

It is recommended that \$100 be appropriated for this purpose. The Forest Warden is not under the jurisdiction of the Town Fire Department and he does not draw upon the funds of the Fire Department for equipment to fight forest fires. It is reported that steel brooms and extinguishers are urgently needed for fighting forest fires. This appropriation is to purchase such articles.

Article 24. To see if the Town will raise and appropriate a sum of money for repairs on the Library Building or do or act thereon.

It is recommended that the sum of \$2,500 be appropriated for this purpose, to be spent after a thorough investigation, by the Trustees of the Library, as to what is the best method of permanently repairing the roof of the Library.

It is hard to imagine a worse constructed or designed piece of architecture than the roof of the Town Library. The main roof is surrounded by parapets about 31/2 feet high. The roof is covered with loose pebbles set in tar and is drained by pipes which go down through the interior walls of the Library. The roof naturally acts as a catch-basin for all rain and snow that falls in it. In cold weather ice and snow collect in the interior drainage pipes and freeze, bursting the pipes and pre-As a consequence the walls and venting drainage. ceilings of the Library are stained and wet in many places and the books are endangered. This same condition has existed ever since the construction of the Library and no repairs that have been made upon it have ever effected a permanent relief upon the condition above described. In the opinion of some members of your Committee it is impossible to remedy the above situation without a radical alteration of the roof of the

Library. Even though the present system is thoroughly repaired, it is likely that the action of the elements will cause the same things to occur again. It appears that the best way to remedy the defects permanently would be to build a low, false roof over the present roof, sloping outwards; to cement the inside brick wall of the parapet and make a water-tight joint in the form of a gutter between the roof and the parapet. The water may then be drained off by means of this gutter through outside pipes piercing the parapet in the rear.

It is submitted that this will not cost as much as repairing the present system, which involves the tearing down of the inside walls to get at the interior drainage pipes. The appropriation recommended above should be sufficient to repair the roof in the manner suggested and to repair the damage to the inside walls which now exists. In any event, expert advice should be sought as to the best and most efficient way of permanently remedying the situation.

Article 25. To see if the Town will raise and appropriate a sum not exceeding \$500 to continue the work of placing metal junction and street signs on highways beginning in the center of Fayville, Cordaville and Southville. It is recommended that the sum of \$250 be appropriated for this purpose. While this is not all that is asked for, this work can be carried on over successive years.

Article 26. To see if the Town will raise and appropriate the sum of \$2,500 or any part thereof, to be used to place the heating and sanitary facilities of Peters' High School in proper condition.

It is recommended that the sum of \$2,500 be appropriated for this purpose. Three State engineers recently made a thorough examination of the heating, ventilation and sanitary system in the school building.

They reported that the heating and ventilation system of the school up-stairs was well designed, but in a use-less condition due either to neglect or faulty construction. Many of the flues ventilating the school rooms were blocked and not used. The flues and stacks need to be opened and cleaned out, but no new construction in this respect is needed.

The same conditions exist in the ventilation of the sanitary arrangements in the basement, the flues supposed to carry off odors being blocked tight and can not be opened, due either to faulty construction or foreign material. They reported that should this obstruction be removed it will take care of odors which now exist.

Automatic flushers are needed on the closets. Two new cesspools are needed, consisting of a catch-basin and overflow. The expense of this as estimated by the State engineers, was \$2,500, i. e. \$1,500 for the cesspools and \$1,000 for the rest.

The engineers also reported a serious danger from fire, due to the lack of fire extinguishers, the plaster being off the walls in places and due to the fire alarm system bell being used to call children in ordinary school routine. The whole condition of the school house is to be set before the Town in detail at the Town Meeting. There is no question but what a very serious condition exists which should be remedied as soon as possible. The repairs on the school building have been neglected for years and the Town undoubtedly will have to undergo a heavy expense to remedy the existing situation.

Article 27. To see if the Town will take any action in regard to salaries of Town officers or do or act thereon.

It is recommended that the salary of the Town Tax Collector be raised to \$500.

Article 28. To see if the Town will take any action to provide a building for storing highway or other Town property or do or act thereon.

It is recommended that no appropriation be made for this purpose, but that the Selectmen be instructed to look into the use of the Town sheds, so that they may be used to the greatest possible advantage with the greatest economy of space in storing the Town machinery. Some machinery and fire apparatus which has no right to be there at present is occupying much room and should be moved.

Article 29. To see if the Town will appropriate the sum of \$300 to pay for the printing of the Report of the Committee appointed in 1922 to report upon fire apparatus for Fayville. No appropriation is recommended for this purpose. This Committee exceeded its authority in making and printing a report on a water supply for the whole Town of Southborough, when they were appointed for the purpose of reporting on the condition of the fire apparatus of Fayville.

REPORT OF CARL R. LINDSTROM ON WAR MEMORIAL

Dr. Lindstrom has recommended that \$1,000 be appropriated for the planting and marking of trees to serve as a memorial to the veterans of the World War.

It is recommended that the sum of \$1,000 be appropriated for this purpose. Lack of space prevents setting forth here a full exposition of Dr. Lindstrom's plan, but your Committee believes that it is excellent and should be followed. This will be more fully discussed at the Town Meeting.

SUMMARY

A summary of all the articles in the Warrant is as follows:

Article	Estimate Submitted	Recom'endat'n
3	\$101,784.62	\$93,414.62
8	6,250.00	
- 9	40,000.00	11,000.00
10	250.00	250.00
12	285.00	287.00
13	1,000.00	
15	41.30	
16 ·	500.00	500.00
17	1000.00	750.00
18	1,000.00	1,000.00
21	200.00	_,,
22	772.00	
23	100.00	100.00
24 .	3,000.00	2,500.00
25	500.00	250.00
26	2,500.00	2,500.00
27	300.00	300.00
28	500.00	
29	300.00	
War Memorial	1,000.00	1,000.00

\$161,282.92 **\$113,851.62**

This discloses that even if the recommendations of the Advisory Committee are followed the total amount appropriated will be \$13,455.47 more than was expended last year (\$100,396.15). There is not as substantial a balance in the Treasury this year, as there was last year, which will help reduce the next year's taxes, and the Town is no longer receiving \$7,000 or \$8,000 yearly from the bank taxes, which it used to receive. If the \$10,000, which it is recommended be spent on the Cordaville Road, is borrowed, and your

Committee's recommendations are followed, there is a probability that Town taxes will be but very little, if any, higher than last year. If appropriations are made substantially along the lines of the estimates submitted the tax rate will be anywhere from \$5 to \$10 a thousand more than for the year 1923. In addition there is a likelihood that a large appropriation not in the Town Warrant at all will have to be made in the near future for repairs on Peters High School.

Remember in voting on every single item of the Town's expenditure that an appropriation over the amount recommended means just so much more on the tax rate for the year. The Advisory Committee has endeavored to recommend appropriations which will substantially meet the needs of the Town, and yet which will raise the tax rate little, if any. It is hoped that this report will be of assistance to the citizens of the Town, in voting at Town Meeting, and that every voter will take his copy with him to the Meeting.

Respectfully submitted,
EDGAR M. SMITH, Chairman
HARRY B. SPURR,
JOHN H. McCLOSKEY,
JAMES G. STOCKWELL,
GEORGE H. BURNETT,
CHARLES F. CHOATE, 3rd, Secretary

